

AMENDMENTS TO THE ABSTRACT OF THE DISCLOSURE

Please amend the Abstract by rewriting same to read as follows.

To encode  $[[a]]$  multi-channel digital data ~~with adjustment of~~ by adjusting the number of bits allocated to each channel ~~for to perform~~ entropy coding of the multi-channel data, there is provided a multi-channel encoder  $[[ (1) ]]$  including the ~~number~~  $n$   $[[of]]$  encoders  $[[ (10_n) ]]$  for audio data from the ~~number~~  $n$   $[[of]]$  channels  $[[,]]$  and an inter-channel bit allocator  $[[ (30) ]]$  that allocates the number of bits  $[[ (B_n) ]]$  usable for each channel on the basis of the provisional number of in-use bits  $[[ (b_n) ]]$  from each of the encoders  $[[ (10_n) ]]$ . Each of the encoders  ~~$(10_n)$  makes~~ performs entropy coding on the basis of the provisional number of quantizing steps, outputs the provisional number  $[[ (b_n) ]]$  of in-use bits ~~resulted~~ resulting from summing of a code length of each ~~of units~~ unit of coding, and adjusts the number of in-use bits by updating the quantizing steps correspondingly to the number of bits  $[[ (B_n) ]]$  supplied based on the provisional number of in-use bits  $[[ (b_n) ]]$ . Also, the inter-channel bit allocator  $[[ (30) ]]$  allocates the total number of usable bits  $[[ (S) ]]$  as the number of bits  $[[ (B_n) ]]$  determined correspondingly to a ratio of each provisional number of in-use bits  $[[ (b_n) ]]$  with the sum of all the proportional numbers of in-use bits  $[[ (b_n) ]]$ .